

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO

UNITED STATES OF AMERICA,)	
)	Case No. 3:25-cv-01233
Petitioner,)	
)	
v.)	
)	
JUSTIN T. EDERLE,)	
)	
Respondent.)	

**ORDER GRANTING PETITION TO ENFORCE IRS SUMMONS
ISSUED TO RESPONDENT JUSTIN T. EDERLE**

This case is before the Court upon the United States' Petition for an order enforcing the Internal Revenue Service's (IRS) administrative summons served upon the Respondent, Justin T. Ederle.

On April 24, 2025, the United States filed this Petition, contending that Revenue Agent Anton Pukhalenko is conducting an investigation into the unpaid federal tax liabilities of Mr. Ederle for the tax years 2018 and 2019. ECF No. 1, ¶ 4; ECF No. 1-1, ¶ 2. On September 30, 2024, Agent Pukhalenko issued an IRS administrative summons directing Mr. Edelre to appear before him at a specified date and time and to produce certain documents described in the summons. ECF No. 1, ¶ 6; ECF No. 1-1, ¶ 3. Mr. Ederle was served with a copy of the summons on October 4, 2024. ECF No. 1, ¶ 7; ECF No. 1-1, ¶ 4.

Mr. Ederle failed to appear in response to the IRS administrative summons. ECF No. 1, ¶ 8; ECF No. 1-1, ¶ 6. As a result, the United States filed this Petition (ECF No. 1), attaching the declaration of Revenue Agent Anton Pukhalenko (ECF No. 1-1) and a copy of the IRS administrative summons (ECF No. 1-2).

On April 25, 2025, this Court entered an Order to Show Cause. ECF No. 3. In that Order, the Court determined that the United States had met its initial burden. ECF No. 3, ¶ 4; *see also*

United States v. Powell, 379 U.S. 48, 57–58 (1964). The Court ordered the Respondent to appear at a hearing and to show cause why he should not be compelled to obey the IRS summons. ECF No. 3. The Order also directed the Respondent to file any defense or opposition to the Petition at least 21 days prior to the date of the show cause hearing. ECF No. 3, ¶

The Respondent did not file any such defense or opposition. Additionally, at the show cause hearing, held on July 1, 2025, the Respondent did not appear. ECF No. 6. Accordingly, it is hereby **ORDERED** as follows:

1. The United States' Petition to Enforce the Administrative Summons against Respondent Justin T. Ederle is **GRANTED**;
2. Respondent **SHALL COMPLY** with the summons before Revenue Agent Anton Pukhalenko, or another proper officer or employee of the IRS, at a time and place set by that individual, within thirty days of this Order;
3. A copy of this Order, together with the IRS administrative summons, **SHALL BE SERVED** upon the Respondent, Justin T. Ederle, by sending a copy First Class Mail via the United States Postal Service and by leaving a copy at the Respondent's residence; and
4. The United States **SHALL FILE** proof of service effected pursuant to Paragraph 3 with the Clerk as soon as practicable.

IT IS SO ORDERED.

In San Juan, Puerto Rico, this 1st day of July, 2025.

S/CAMILLE L. VELEZ-RIVE
CAMILLE L. VELEZ-RIVE
UNITED STATES DISTRICT JUDGE